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NEWS RELEASE

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The Utah State Tax Commission reminds taxpayers that due dates for tax returns, tax payments, protests and other legal documents that are due on Friday dates will *still* be due on Friday, even though Tax Commission offices will be closed that day.

"The State Tax Commission offices, like most other State of Utah offices, will be switching to a 4-10 work week on Aug. 4," said Charlie Roberts, Tax Commission spokesman. This change, however, will not affect the legal filing date of tax documents. Those filing dates are usually established by state law and cannot be changed by the Tax Commission. This applies to tax returns, tax payments, judicial and administrative appeals, and all other tax-related documents and payments.

Roberts said the law is clear. "If the date for filing a report or making payment falls upon a Saturday, Sunday or legal holiday, the filing or payment is considered to be timely if it is performed on the next business day." Fridays, however, will not be legal holidays for this purpose.

A taxpayer who waits until Monday to file a tax return or report, could be subject to a late filing penalty. Some kinds of protests and appeals could be dismissed if filed late.

If the due date falls on a Friday, the taxpayer has several choices. Most tax filings and payments are timely if they are postmarked on or before the due date.

The taxpayer can simply mail the document Friday, but should do so early enough to ensure a Friday postmark. Where rules allow electronic filing or faxing, that filing or faxing can still be done on Friday.

If the taxpayer wants to hand-deliver a document to the Tax Commission office, however, the delivery would have to take place by 6:00 pm on the previous Thursday.

Roberts said that the Tax Commission is interested in receiving comments from concerned taxpayers on possible practices and procedures to make this transition easier for taxpayers. They can be e-mailed to charlie@utah.gov.

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